



Cyprus Tax Alert

Limassol, 20 March 2025

Extension, until 30 June 2025 of the Submission of the Company Income Tax Return (IR4) and Personal Income Tax Return for Self Employed (IR1) for the year 2023 for those who are not obliged to submit Summary Information Table for Controlled Transactions

Following an announcement by the tax office the final submission date of the Company Income Tax Return (IR4) and Personal Income Tax of self-employed (IR1) who prepare Financial Statements for the year 2023 and are not obliged to submit Summary Information Table for Controlled Transactions, is 31 March 2025.

However, no penalty will be imposed, provided that the tax returns are submitted by 30 June 2025. Any tax returns that are submitted after 30 June 2025, an €100 penalty will be charged.

May we remind you that the deadline for submission of tax return for the year 2023 by a legal or physical person who, based on the provisions of Article 33(10) of the Income Tax Laws of 2003 to (No.2) of 2024, is obliged to submit a Summary Information Table for Controlled Transactions, is 30 November 2025.

In case of any further clarification please do not hesitate to contact us.

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